## UNITED STATES DISTRICT COURT EASTERN DISTRICT OF MICHIGAN SOUTHERN DIVISION

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Plaintiff,	Case No. 13-12826
v.	Paul D. Borman United States District Judge
INTERNAL REVENUE SERVICE, et al.,	Michael Hluchaniuk United States Magistrate Judge
Defendants.	

ORDER ADOPTING MAGISTRATE JUDGE MICHAEL HLUCHANIUK'S JANUARY 26, 2015 REPORT AND RECOMMENDATION (ECF NO. 29), GRANTING DEFENDANTS' MOTION FOR SUMMARY JUDGMENT (ECF NO. 15) and DISMISSING PLAINTIFF'S COMPLAINT WITH PREJUDICE

On January 26, 2015, Magistrate Judge Michael Hluchaniuk issued a Report and Recommendation to GRANT Defendants' Motion for Summary Judgment. Having reviewed the Report and Recommendation, and there being no timely objections under 28 U.S.C. § 636(b)(1) and E.D. Mich L. R. 72.1(d), the Court ADOPTS the Report and Recommendation (ECF No. 29), GRANTS Defendants' Motion for Summary Judgment (ECF No. 15) and DISMISSES Plaintiff's Complaint WITH PREJUDICE.

IT IS SO ORDERED.

s/Paul D. Borman
PAUL D. BORMAN
UNITED STATES DISTRICT JUDGE

Dated: February 19, 2015

## CERTIFICATE OF SERVICE

The undersigned certifies that a copy of the foregoing order was served upon each attorney or party of record herein by electronic means or first class U.S. mail on February 19, 2015.

s/Deborah Tofil
Case Manager